



Trustees' Financial Summary

FY2015-16

Submit ID: 0949-40352616

54 Wheatland County

0949 Judith Gap H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rose Mary Mitchell **Phone #:** (406) 473-2211

(Signature)

(Date)

Chair, Board of Trustees: Jeffrey Miller

(Signature)

(Date)

County Superintendant Susan Beley

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Vo Ed Agriculture	STATE	001	State
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A142105	84.358A
006	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A132105	84.358A
007	AP Scholarship	LOCAL	007	
112	Advancing Agriculture Education Program	STATE		NA
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	816	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,101.02	7,512.97	19,854.25	
02	Taxes Receivable - Real and Personal (120-149)	1,014.66	11.82	45.34	
03	Taxes Receivable - Protested (150-159)	1,293.98		62.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,468.77		71.46	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	41,878.43	7,524.79	20,034.01	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,308.64	11.82	108.30	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	741.00	1,885.00	2,567.50	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	38,828.79	5,627.97	17,358.21	
52	TOTAL FUND BALANCE/EQUITY	39,569.79	7,512.97	19,925.71	
53	TOTAL LIABILITIES AND FUND BALANCE	41,878.43	7,524.79	20,034.01	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,006.47	35,774.96	1,153.33
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		8,006.47	35,774.96	1,153.33
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		8,006.47	35,774.96	1,153.33
52	TOTAL FUND BALANCE/EQUITY		8,006.47	35,774.96	1,153.33
53	TOTAL LIABILITIES AND FUND BALANCE		8,006.47	35,774.96	1,153.33

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,192.63		3,908.96	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,192.63		3,908.96	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,192.63		3,908.96	
52	TOTAL FUND BALANCE/EQUITY	5,192.63		3,908.96	
53	TOTAL LIABILITIES AND FUND BALANCE	5,192.63		3,908.96	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,255.24			
02	Taxes Receivable - Real and Personal (120-149)	105.24			
03	Taxes Receivable - Protested (150-159)	142.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	161.42			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,664.10			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	247.44			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	20,416.66			
52	TOTAL FUND BALANCE/EQUITY	20,416.66			
53	TOTAL LIABILITIES AND FUND BALANCE	20,664.10			

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			32,141.33	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			32,141.33	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			32,141.33	
52 TOTAL FUND BALANCE/EQUITY			32,141.33	
53 TOTAL LIABILITIES AND FUND BALANCE			32,141.33	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
	(94)	(95)		
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	111,904.89	135,494.75
1112	District Levy - Personal Property	3,022.28	607.27
1114	District Levy - Pers Prop/Mobile Homes	107.62	202.14
1190	Penalties and Interest on Taxes	934.23	145.80
1510	Interest Earnings	84.00	107.14
1900	Other Revenue from Local Sources	2,747.58	1,521.15
3110	Direct State Aid	156,539.85	155,519.57
3111	Quality Educator	10,427.98	10,680.70
3113	Indian Education For All	183.60	146.16
3115	State Spec Ed Allowable Cost Pymt to Districts	2,571.94	1,942.16
3116	Data For Achievement	135.00	140.00
3118	Natural Resource Development	1,115.53	1,745.96
3120	State Guaranteed Tax Base Aid	8,600.74	8,044.89
3444	State School Block Grant	21,979.14	21,979.14
3446	SB96 Block Grant Reimbursement	952.69	0.00
5200	Sale or Compensation for Loss of Assets	0.00	400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		321,307.07	338,676.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	110,768.14	110,088.61
			2XX	Personal Services - Employee Benefits	23,573.89	31,390.51
			3XX	Purchased Professional and Technical Services	375.11	106.43
			4XX	Purchased Property Services	685.41	261.44
			5XX	Other Purchased Services	608.42	0.00
			6XX	Supplies and Materials	875.23	755.30
		21XX	Support Services - Students			
			5XX	Other Purchased Services	125.00	0.00
			6XX	Supplies and Materials	127.83	91.14
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	1,274.22	133.83
			6XX	Supplies and Materials	283.20	0.00
		222X	Educational Media Services			
			6XX	Supplies and Materials	101.80	93.98
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	22,004.68	28,306.20

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	7,025.05	4,550.82
			3XX Purchased Professional and Technical Services	1,780.91	1,688.21
			5XX Other Purchased Services	5,421.47	5,745.80
			6XX Supplies and Materials	1,015.80	1,281.77
			810 Dues and Fees	2,139.64	871.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	27,197.12	25,822.03
			2XX Personal Services - Employee Benefits	5,160.54	5,793.65
			3XX Purchased Professional and Technical Services	4,675.00	7,269.65
			5XX Other Purchased Services	4,197.91	3,938.81
			6XX Supplies and Materials	3,500.45	3,478.43
			810 Dues and Fees	75.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	29,541.42	30,484.48
			2XX Personal Services - Employee Benefits	8,640.41	9,094.20
			3XX Purchased Professional and Technical Services	24,382.38	2,697.05
			4XX Purchased Property Services	13,609.81	8,471.96
			6XX Supplies and Materials	7,467.45	3,570.61
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,440.73	3,558.22
			2XX Personal Services - Employee Benefits	31.10	199.29
			4XX Purchased Property Services	619.14	421.53
			5XX Other Purchased Services	754.44	0.00
			7XX Property and Equipment Acquisition	0.00	741.00
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,215.23	3,804.16
	316 Data For Achievement				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	135.00
			6XX Supplies and Materials	157.50	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,383.00	3,998.40
			2XX Personal Services - Employee Benefits	19.54	21.84
			6XX Supplies and Materials	333.80	185.31
			810 Dues and Fees	1,000.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			6XX Supplies and Materials	156.54	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,500.00	3,578.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	19.76	20.92
			5XX Other Purchased Services	130.00	9.42
			6XX Supplies and Materials	2,468.04	4,776.06
			810 Dues and Fees	2,500.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,382.28	9,282.04
			2XX Personal Services - Employee Benefits	682.75	816.43
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,163.47	48,486.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				340,590.61	366,095.97

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					73,365.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					338,676.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					366,095.97 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	741.00	Less Last Year	7,117.23	(4b)	-6,376.23
					-6,376.23 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,569.79 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,201.71	70.14
	1112 District Levy - Personal Property	154.31	1.47
	1114 District Levy - Pers Prop/Mobile Homes	3.64	4.13
	1190 Penalties and Interest on Taxes	96.44	18.98
	1510 Interest Earnings	1.70	12.87
	1900 Other Revenue from Local Sources	55.10	0.00
	2220 County On-Schedule Trans Reimb	2,879.28	0.00
	3444 State School Block Grant	1,020.15	1,020.15
	3445 State Combined Fund School Block Grant	292.47	292.47
	3446 SB96 Block Grant Reimbursement	3.90	0.00
	3447 SB96 Combined Block Grant Reimbursement	136.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,844.88	1,420.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	687.60
			2XX Personal Services - Employee Benefits	0.00	3.34
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	486.25
			2XX Personal Services - Employee Benefits	0.00	2.37
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	1,312.48
			2XX Personal Services - Employee Benefits	0.00	74.13
			4XX Purchased Property Services	0.00	8.87
			5XX Other Purchased Services	0.00	249.61
			6XX Supplies and Materials	0.00	511.08
			7XX Property and Equipment Acquisition	0.00	1,885.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	5,220.73



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					9,428.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,420.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,220.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,885.00	Less Last Year	0.00	(4b)	1,885.00	
					1,885.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,512.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	6,586.89	6,580.44
	1112 District Levy - Personal Property	110.35	30.50
	1114 District Levy - Pers Prop/Mobile Homes	4.29	9.94
	1190 Penalties and Interest on Taxes	3.67	4.92
	1510 Interest Earnings	2.83	21.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,708.03	6,646.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	2,567.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,567.50

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	13,278.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,646.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,567.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	2,567.50	
Less Last Year	0.00	(4b)
	2,567.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,925.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.31	9.14
	2240 County Retirement Distribution	31,587.81	39,995.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,592.12	40,004.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	19,509.84	17,488.85	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,441.02	4,464.13	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,050.94	4,083.58	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,402.97	4,659.16	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	225.24	559.53	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	554.87	662.12	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	511.66	525.96	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,303.46	1,460.67	
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,652.16	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,652.16	33,904.00	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,905.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,004.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,904.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,006.47	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	1,163.00
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,297.42
006	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,369.45
112	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	2,000.00
816	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,042.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,871.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			5XX Other Purchased Services		458.18
			6XX Supplies and Materials		1,192.06
			001 Subtotal		1,650.24
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,246.86
			6XX Supplies and Materials		7,610.94
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		3,326.46
			6XX Supplies and Materials		33.76
			810 Dues and Fees		32.00
	222X Educational Media Services				
			6XX Supplies and Materials		58.86
	23XX Support Services - General Administration				
			5XX Other Purchased Services		350.00
			6XX Supplies and Materials		899.21
			003 Subtotal		13,558.09



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
006	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		108.78
			006 Subtotal		108.78
007	AP Scholarship				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		644.34
			007 Subtotal		644.34
816	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,040.96
			816 Subtotal		1,040.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					17,002.41

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					34,905.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,871.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,002.41 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,774.96 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Agriculture	1,163.00	1,650.24	-487.24
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,297.42	13,558.09	-2,260.67
006 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,369.45	108.78	2,260.67
007 AP Scholarship	0.00	644.34	-644.34
112 Advancing Agriculture Education Program	2,000.00	0.00	2,000.00
816 Vo Ed Carl Perkins Basic Grant	1,042.00	1,040.96	1.04
Total	17,871.87	17,002.41	869.46



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.51	2.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.51</u>	<u>2.59</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		0.00	1,000.00
532	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
		4XX Purchased Property Services		617.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>617.84</u>	<u>1,000.00</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	2,150.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,153.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.76	6.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.76</u>	<u>6.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					5,185.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,192.63 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.19	5.32
	1900 Other Revenue from Local Sources	45.00	0.00
	1910 Rentals	3,985.25	5,760.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,034.44	5,765.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		1,830.22	139.11
		4XX Purchased Property Services		2,408.30	2,096.76
		6XX Supplies and Materials		783.07	129.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,021.59	2,365.61

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	509.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,765.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,365.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,908.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,981.82	14,879.50
	1112 District Levy - Personal Property	299.59	68.93
	1114 District Levy - Pers Prop/Mobile Homes	11.05	24.16
	1190 Penalties and Interest on Taxes	50.05	15.04
	1510 Interest Earnings	9.89	31.00
	3281 State Technology Aid	342.85	328.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,695.25	15,347.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	4,244.01	5,164.42
			8XX Other Expenditures	1,691.68	0.00
		222X	Educational Media Services		
			6XX Supplies and Materials	14.99	0.00
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,950.68	13,164.42

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	18,233.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,347.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,164.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,416.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	8,938.11	17,057.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,938.11</u>	<u>17,057.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	14,524.23	17,686.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,524.23</u>	<u>17,686.36</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	32,770.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,057.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,686.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,141.33	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	109,145.51	109,108.42
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	341.46	158.47
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	108.78
XX	XXX	26XX	41X Energy Utility Services	9,594.98	6,021.25
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	756.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	756.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	252.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,088.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,804.16
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 96%

Trustees' Financial Summary

FY2015-16

Submit ID: 0949-40352616

54 Wheatland County

0949 Judith Gap H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,804.16	0.00	0.00	0.00	0.00
Totals			3,804.16	0.00	0.00	0.00	0.00

3,804.16

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0949-40352616

54 Wheatland County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	126,140.00	0.00	0.00	0.00	126,140.00
Buildings	482,209.00	0.00	0.00	0.00	482,209.00
Machinery and Equipment	88,585.00	0.00	0.00	33,250.00	55,335.00
Totals at Historical Cost	696,934.00	0.00	0.00	33,250.00	663,684.00
Depreciation					
Building Accum	233,556.00	2.00	12,422.00	0.00	245,980.00
Machinery and Equipment Accum	63,157.00	-1.00	7,873.00	26,877.00	44,152.00
Total Accumulated Depreciation	296,713.00	1.00	20,295.00	26,877.00	290,132.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	400,221.00	-1.00	-20,295.00	6,373.00	373,552.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	6,597.00	0.00	0.00
School Administration (24XX)	396.00	0.00	0.00
Financial Administration (25XX)	749.00	0.00	0.00
Operations and Maintenance (26XX)	1,665.00	0.00	0.00
Transportation (27XX)	1,102.00	0.00	0.00
Extracurricular (34XX, 35XX)	9,785.00	0.00	0.00
Total Depreciation for FY2016	20,294.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0949-40352616

54 Wheatland County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	7,916.38	3,907.92	0.00	0.00	11,824.30	0.00	11,824.30
Other Post Employment Benefits	20,902.21	3,301.73	0.00	0.00	24,203.94	0.00	24,203.94
Total Governmental Activity							
Non-bond Long-Term Liabilities	28,818.59	7,209.65	0.00	0.00	36,028.24	0.00	36,028.24

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0949-40352616

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	34,666.56	8,793.13	0.00	43,459.69
Net Pension - TRS	180,953.52	4,512.50	0.00	185,466.02